



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Michael Bowman
DOCKET NO.: 19-06123.001-R-1
PARCEL NO.: 13-02-317-004

The parties of record before the Property Tax Appeal Board are Michael Bowman, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$34,581
IMPR.: \$120,471
TOTAL: \$155,052

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1-story, ranch-style dwelling of brick exterior construction with 2,052 square feet of living area. The dwelling was constructed in 1952 and is approximately 67 years old. Features of the home include a full basement with 1,467 square feet of finished area, central air conditioning, two fireplaces, and an attached garage with 420 square feet of building area. The property has a 20,194 square foot site and is located in Tower Lakes, Cuba Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables are described as 1-story, ranch-style dwellings of wood-siding exterior construction that range in size from 2,081 to 2,418 square feet of living area. The homes range in age from 43 to 65 years

old. The comparables each feature a full or partial basement ranging from 558 to 1,400 square feet of finished area and one or two fireplaces. One home has central air conditioning, and three comparables have an attached or an integrated garage containing either 440 or 550 square feet of building area. The comparables have improvement assessments that range from \$95,868 to \$122,117 or from \$42.78 to \$50.50 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$95,674 or \$46.62 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,052. The subject property has an improvement assessment of \$120,471 or \$58.71 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables where comparables #2 and #4 are the same property. The comparables are located in the same neighborhood code as the subject property. They consist of 1-story, ranch-style dwellings with wood-siding or wood-siding and brick exteriors that range in size from 1,48 to 1,903 square feet of living area. The homes were built from 1960 to 1978 with comparable #2 being built in 1960 but having an effective year built of 1964. Each comparable features a full or partial basement ranging from 1,200 to 1,800 square feet of finished area, two fireplaces, and an attached garage ranging in size from 529 to 702 square feet of building area. Two homes have central air conditioning. The comparables have improvement assessments that range from \$114,484 to \$126,295 or from \$61.16 to \$66.37 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1 through #3 based on their newer ages, larger dwelling sizes, and lack of a garage feature relative to the subject. The Board also gave less weight to board of review comparable #3 based on its significantly newer age relative to the subject.

The Board finds the best evidence of equity in assessment to be appellant's comparable #4 and board of review comparables #1 and #2 which are most similar to the subject in location, design, dwelling size, and most features. However, appellant's comparable #4 and board of review comparable #2 each lack central air conditioning which is a feature of the subject. Nevertheless, these three best comparables in the record have improvement assessments ranging from \$100,299 to \$126,295 or from \$47.13 to \$66.37 per square foot of living area. The subject's

improvement assessment of \$120,471 or \$58.71 per square foot of living area is within the range established by the best equity comparables in this record both on an overall improvement assessment basis and on a per square foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. Therefore, after considering adjustments to the most similar comparables in this record for differences from the subject such as dwelling and basement sizes, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

April 19, 2022



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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